

**STATE OF CALIFORNIA**  
**OFFICE OF STATEWIDE HEALTH PLANNING AND DEVELOPMENT**

**HOSPITAL ANNUAL FINANCIAL DISCLOSURE REPORT**

COMMA DELIMITED TEXT FILE DOCUMENTATION

**DATA FROM**  
**PAGES 0 THROUGH 9**

**23rd Year**  
Report Periods Ended  
June 30, 1997 through June 29, 1998

Through

**28th Year**  
Report Periods Ended  
June 30, 2002 through June 29, 2003

(29th year data will be available after April 2005)

May 2004

**HOSPITAL ANNUAL FINANCIAL DISCLOSURE REPORT**  
**COMMA DELIMITED TEXT FILE DOCUMENTATION**

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# HOSPITAL ANNUAL FINANCIAL DISCLOSURE REPORT

## COMMA DELIMITED TEXT FILE DOCUMENTATION

### General Information:

The Office of Statewide Health Planning and Development (OSHPD) produces data files in Excel and variable length, comma delimited text (.TXT) format which contain most of pages 0 through 9 (14 files) for a given report period of the Hospital Financial Disclosure Reports submitted annually by California hospitals. The parts of the data that have been excluded due to their lengthiness or infrequent usage are: Page 1, Lines 110-320; Pages 3.1, 3.2, and 3.4; and Page 5.1, Lines 255-320. The rest of the data is available for download on the Office's website ([www.oshpd.ca.gov](http://www.oshpd.ca.gov)) as WinZip self-extracting files with .EXE extensions.

A zipped Excel file of the report form (P00.xls through P09.xls) can be downloaded and extracted first to help choose pages or variables and simplify references to variable names in the data files.

To execute and extract an .EXE file, double-click the file link on the website and save it to your PC desktop or a directory with sufficient space available for an expanded (unzipped) file. Double-click the .EXE file icon on your desktop or directory and select Run WinZip. To open .XLS or .PDF files just double-click their respective icons. To open .TXT files, drag copies of the selected files from the WinZip window to the desktop, open a spreadsheet application, and use its import wizard. Each of the .TXT files can easily be imported into most spreadsheets and databases.

In Excel, select Open to use successive windows of the Import Text Wizard, choosing 'Delimited' and the Next button, then the Comma checkbox and the Next button, and then the Finish button.

<b>Page No.</b>	<b>Disclosure Report Page Name</b>	<b>Sheet Names (.XLS)</b>	<b>Data Files (.TXT)*</b>	<b>Approximate Size (in KB)**</b>
0	General Information	P00	Hosp23P0_1	235
1	Hospital Description	P01	part of file above	
2	Services Inventory	P02	Hosp23P2	276
3.3	Related Hospital Information	P03.3	Hosp23P33	332
4	Patient Utilization Statistics	P040a	Hosp23P40a	246
		P040b	Hosp23P40b	212
4.1	Patient Utilization Statistics by Payer	P04.1	Hosp23P41a	144
		P04.1	Hosp23P41b	285
5	Balance sheet - Unrestricted Fund	P05	Hosp23P5	355
5.1	Supplemental Long-term Debt Information	P05.1	Hosp23P51	217
5.2	Statement of Changes in Plant, Property, and Equipment	P05.2	Hosp23P52	114
6	Balance Sheet - Restricted Funds	P06	Hosp23P6	96
7	Statement of Changes in Equity	P07	Hosp23P7	150
8	Statement of Income - Unrestricted Fund	P08	Hosp23P8	355
8.1	(Non-Operating Revenues and Expenses)	P08.1	part of file above	
9	Statement of Cash Flows-Unrestricted Fund	P09	Hosp23P9	264

\*The '23' in each filename refers to the disclosure cycle, i.e., the 23rd Year.

\*\*Size is based on size of .TXT files for Year 23, in which 559 hospitals reported.

## **Data File Descriptions**

The first row of each Excel sheet or TXT data file contains column names, which are unique for each column and are 10 characters or less. Each record (row) thereafter represents a portion of a Hospital Annual Financial Disclosure Report submitted during the report period. All files for a given year have the same number of records and are sorted in the same order.

Some facilities may have more than one report on the file. This is usually due to new ownership, a consolidation, or a change in the facility's fiscal year. However, each of the reports covers only a portion of the reporting cycle and the reports do not overlap. Each record has a unique combination of FAC\_NO and END\_DATE. Most hospital reports cover a 12-month (365-day) reporting period.

Disclosure Year	Report Periods Ended	# of Records
23	June 30, 1997 - June 29, 1998	559
24	June 30, 1998 - June 29, 1999	522
25	June 30, 1999 - June 29, 2000	522
26	June 30, 2000 - June 29, 2001	495
27	June 30, 2001 - June 29, 2002	495
28	June 30, 2002 - June 29, 2003	480

## **Variable Naming Convention:**

In order to select specific data items from multiple pages in the Hospital Financial Disclosure Report form the following variable naming convention was followed (unless otherwise noted):

**Ppplllcc** , where

- P = constant first character of variable
- pp= Page number of report (2 digits)
- lll= Line number within page of report (3 digits)
- cc= Column within page of report (2 digits).

For instance if you wanted to report the total number of licensed beds (at the end of the period) from page 4, line 150, column 1 the variable name would be **P0415001**.

The variables that deviate from this naming convention are mostly in the first file, Hosp23P0\_1.txt, which is a merge of Page 0 and part of Page 1. They are as follows:

<b><u>Position</u></b>	<b><u>Variable</u></b>	<b><u>Type</u></b>	<b><u>Size</u></b>	<b><u>Description</u></b>
1	COUNTY	Char	2	Hospital County Code
2	FAC_NO	Char	9	OSHPD Identification Code
3	END_DATE	Char	8	Ending Date of Report
4	BEG_DATE	Char	8	Beginning Date of Report
5	DAY_PER	Num	8	Number of Days in Report Period
6	LEGALNAME	Char	75	Facility Legal Name
7	FAC_NAME	Char	75	Facility DBA (Doing Business As) Name
8	PHONE	Char	10	Facility Phone Number
9	MCAR_PRO	Char	9	Medi-Cal Contract Number
10	MCAL_PRO	Char	9	Medi-Cal Non-Contract Number
11	REG_MCAL	Char	9	Medicare Number

### **Variable Naming Convention (Cont):**

<b><u>Position</u></b>	<b><u>Variable</u></b>	<b><u>Type</u></b>	<b><u>Size</u></b>	<b><u>Description</u></b>
12	ADDRESS	Char	30	Facility Street Address
13	CITY	Char	20	Facility City
14	ZIP_CODE	Char	9	Facility Zip Code
15	MAILADDR	Char	30	Facility Mailing Street Address
16	MAILCITY	Char	20	Facility Mailing City
17	MAILZIP	Char	9	Facility Mailing Zip Code
18	CEO	Char	30	Chief Executive Officer Name
19	CEO_TITLE	Char	20	Chief Executive Officer Title
20	RPT_PREP	Char	30	Person Completing Report-Name
21	RPT_PHONE	Char	15	Person Completing Report-Phone
22	RPT_FAX	Char	10	Person Completing Report-Fax
23	RPT_STREET	Char	30	Person Completing Report-Street Address
24	RPT_CITY	Char	20	Person Completing Report-City
25	RPT_STATE	Char	2	Person Completing Report-State
26	RPT_ZIP	Char	9	Person Completing Report-Zip
27	OWNER	Char	75	Facility Owner Name
28	PREVNAME	Char	75	Previous Name of Facility
29	MCALBEGN	Char	8	Beginning Date of Medi-Cal Contract
30	MCALEND	Char	8	Ending Date of Medi-Cal Contract
31	AFTER_AUD	Char	1	Completed after Independent Audit (y/n)
32	AUD_ADJ	Char	1	Audit Adjustments included (y/n)
33	TYPE_CNTRL	Char	20	Type of Control
34	TYPE_CARE	Char	25	Type of Care
35	BED_LIC	Num	8	Number of Licensed Beds
36	BED_AVL	Num	8	Number of Available Beds (Average)
37	BED_STF	Num	8	Number of Staffed Beds (Average)
38	HSA	Num	8	Health Service Area Code
39	ER_DESIG	Num	8	Trauma Level (if provided at Facility)

In addition, Page 5.2 (Statement of Changes in Plant, Property and Equipment), which would duplicate variable names (not allowed) if the above naming convention were used. For these pages the beginning letter of the SAS variable begins with the letter **S**. For example, to access the value of transfers of land from Page 5.2, Line 5, Column 4, the variable name would be **S0500504**.

On Page 1 where the line item asks for "Other" and a description of what the "Other" item is, the description is in the column that precedes the variable it describes. (E.g., P01090**D2** is the description for P01090**02**.) For all other pages the description is in the first "column" variable for that page and line. (E.g., Page 7, Line 110 will have columns 1-5 and variable P07110**00** will contain the description of the "Other" items reported.)

### **Technical Support**

Should you be unable to download any of the files, contact the OSHPD Healthcare Information Resource Center (HIRC) at (916) 322-2814 or at [hirc@oshpd.ca.gov](mailto:hirc@oshpd.ca.gov) to make arrangements for special request processing. This may entail additional time and expense. We attempted to produce a data product that will meet the needs of most data users, but do not want to exclude anyone from gaining access to the data.

## APPENDIX A

### COUNTIES OF CALIFORNIA NAMES AND CODE NUMBERS

This appendix lists county names associated with the county code variable in the first data file, Hosp23P0\_1.txt or Hosp24P0\_1.txt.

<u>Co.</u> <u>No.</u>	<u>County</u> <u>Name</u>	<u>Co.</u> <u>No.</u>	<u>County</u> <u>Name</u>	<u>Co.</u> <u>No.</u>	<u>County</u> <u>Name</u>
01	Alameda	20	Madera	40	San Luis Obispo
02	Alpine	21	Marin	41	San Mateo
03	Amador	22	Mariposa	42	Santa Barbara
04	Butte	23	Mendocino	43	Santa Clara
05	Calaveras	24	Merced	44	Santa Cruz
06	Colusa	25	Modoc	45	Shasta
07	Contra Costa	26	Mono	46	Sierra
08	Del Norte	27	Monterey	47	Siskiyou
09	El Dorado	28	Napa	48	Solano
10	Fresno	29	Nevada	49	Sonoma
11	Glenn	30	Orange	50	Stanislaus
12	Humboldt	31	Placer	51	Sutter
13	Imperial	32	Plumas	52	Tehama
14	Inyo	33	Riverside	53	Trinity
15	Kern	34	Sacramento	54	Tulare
16	Kings	35	San Benito	55	Tuolumne
17	Lake	36	San Bernardino	56	Ventura
18	Lassen	37	San Diego	57	Yolo
19	Los Angeles	38	San Francisco	58	Yuba
		39	San Joaquin		

## APPENDIX B

### CALCULATIONS, RATIOS, AND FORMULAS

OSHPD calculates and publishes data derived from submitted Hospital Annual Financial Disclosure Reports. The formulas listed below indicate Page-Column-Line references from the disclosure report and are presented such that "P" is Page, "L" is Line, and "C" is Column. A list of common calculated data items and their related formulas follows:

#### Utilization Calculations

#### Formulas

Average Length of Stay (ALOS)	Total Patient (Census) Days ÷ Total Discharges (P. 4.1, L. 150, C. 4 + C. 5) ÷ (P. 4.1, L. 150, C. 12)
Average Length of Stay (excluding LTC)	(Total Patient (Census) Days - LTC Patient Days) ÷ (Total Discharges- LTC Discharges) [(P. 4.1, L. 150, C. 4 + C. 5) - (P. 4.1, L. 100-125, C. 4 + C. 5)] ÷ [(P. 4.1, L. 150, C. 12) -(P. 4.1, L. 100-125, C. 12)]
Medicare ALOS	P. 4.1, L. 150, C. 6 ÷ P. 4.1, L. 150, C. 13
Medi-Cal ALOS	P. 4.1, L. 150, C. 7 ÷ P. 4.1, L. 150, C. 14
Co. Indigent Programs ALOS	P. 4.1, L. 150, C. 8 ÷ P. 4.1, L. 150, C. 15
Other Third Parties ALOS	P. 4.1, L. 150, C. 9 ÷ P. 4.1, L. 150, C. 16
Other Payers ALOS	P. 4.1, L. 150, C. 10 ÷ P. 4.1, L. 150, C. 17

**Note:** These ALOS calculations indicate the estimated average period of hospitalization for formally admitted inpatient and are based on the number of census days, not discharge days.

Licensed Bed Occupancy Rate	Total Patient (Census) Days ÷ (Licensed Beds x DAY_PER*) (P. 4.1, L. 150, C. 4 + C. 5) ÷ [(P. 4.1, L. 150, C. 1) x DAY_PER*]
	* DAY_PER, the number of days in the report period, is in Page 0. It is calculated by subtracting Report Period Begin Date (P. 0, BEG_DATE) from Report Period End Date (P. 0, END_DATE) plus one day.
Available Bed Occupancy Rate	Total Patient (Census) Days ÷ (Available Beds x DAY_PER) (P. 4.1, L. 150, C. 4 + C. 5) ÷ [(P. 4.1, L. 150, C. 2) x DAY_PER*]
Staffed Bed Occupancy Rate	Total Patient (Census) Days ÷ (Staffed Beds x DAY_PER) (P. 4.1, L. 150, C. 4 + C. 5) ÷ [(P. 4.1, L. 150, C. 3) x DAY_PER]

## APPENDIX B

### CALCULATIONS, RATIOS, AND FORMULAS (continued)

#### Financial Ratios

#### Formulas

##### Liquidity Ratios

Current Ratio

(Total Current Assets + Board Designated Cash + Board Designated Investments) ÷ Total Current Liabilities

(P. 5, L. 55 + L. 60 + L. 65, C. 1) ÷ P. 5, L. 60, C. 3

Acid Test Ratio

(Cash + Marketable Securities + Board Designated Cash + Board Designated Investments) ÷ Total Current Liabilities

(P. 5, L. 5 + L. 10 + L. 60 + L. 65, C. 1) ÷ P. 5, L. 60, C. 3

Days in Accounts Receivable

Net Accounts Receivable ÷ (Net Patient Revenue ÷ Days in Report Period)

(P. 5, L. 15 + L. 20, C. 1) ÷ (P. 8, L. 110, C. 1 ÷ DAY\_PER\*)

\* DAY\_PER, the number of days in the report period, is in P. 0. It is calculated by subtracting Report Period Begin Date (P. 0, BEG\_DATE) from Report Period End Date (P. 0, END\_DATE) plus one day.

##### Debt, Risk, and Leverage Ratios

Long-Term Debt to Assets Rate

(Net Long-Term Debt ÷ Total Assets) x 100

(P. 5, L. 130, C. 3 ÷ P. 5, L. 270, C. 1) x 100

## APPENDIX B

### CALCULATIONS, RATIOS, AND FORMULAS (continued)

<u>Financial Ratios</u> (continued)	<u>Formulas</u>
<b>Profitability Ratios</b>	
Cost-to-Charge Ratio	<p>(Total Operating Expenses - Other Operating Revenue) ÷ Total Gross Patient Revenue</p> <p>(P. 8, L. 200, C. 1 - P.8, L. 135, C. 1) ÷ P. 8, L. 30, C. 1</p>
Net Return on Equity	<p>(Net Income ÷ Equity) x 100</p> <p>(P. 8, L. 245, C. 1 ÷ P. 5, L. 205, C. 3) x 100</p>
Operating Margin	<p>(Net from Operations ÷ Total Operating Revenue) x 100</p> <p>(P. 8, L. 205, C. 1 ÷ P. 8, L. 140, C. 1) x 100</p>
Profit Margin	<p>[Net Income ÷ (Total Operating Revenue + Non-Operating Revenue)] x 100</p> <p>[P. 8, L. 245,C. 1 ÷ (P. 8, L. 140, C. 1 + P. 8, L. 180, C. 1)] X 100</p>
Turnover on Operating Assets	<p>Total Operating Revenue ÷ (Total Current Assets + Net Property, Plant, and Equipment)</p> <p>P. 8, L. 140, C. 1 ÷ (P. 5, L. 55, C. 1 + P. 5, L. 200, C. 1)</p>
<b>Fixed Asset Ratios</b>	
Fixed Asset Growth Rate	<p>[{(Current Year Gross Property, Plant, and Equipment + Construction-in-Progress) - (Prior Year Gross Property, Plant, and Equipment + Construction-in-Progress)} ÷ (Prior Year Net Property, Plant, and Equipment + Construction-in-Progress)] X 100</p> <p>[{(P. 5, L. 105, C. 1 + L. 205) - (P. 5, L. 105, C. 2 + L. 205)} ÷ (P. 5, L. 200 + L. 205, C. 2)] X 100</p>
Net PPE Assets Per Licensed Bed	<p>(Net Property, Plant, and Equipment + Construction-in-Progress) ÷ Licensed Beds (end of period)</p> <p>(P. 5, L. 200, C. 1 + P. 5, L. 205,C. 1) ÷ P. 4.1, L. 150, C. 1</p>